



April 27, 2016

Mr. Christopher Lang, President
Graphic Communication Workers, AFL-CIO
Local 24-M
1825 Boulevard of the Allies
Pittsburgh, PA 15219

Case Number: 140-6007189 [REDACTED]
LM Number: 030495

Dear Mr. Lang:

This office has recently completed an audit of Graphic Communication Workers, AFL-CIO, Local 9-N under the Compliance Audit Program (CAP) to determine Local 9-N's compliance with the provisions of the Labor-Management Reporting and Disclosure Act of 1959 (LMRDA). As discussed during the exit interview with you on April 22, 2016, the following problems were disclosed during the CAP. The matters listed below are not an exhaustive list of all possible problem areas since the audit conducted was limited in scope.

Reporting Violation

The audit disclosed a violation of LMRDA Section 201(b), which requires labor organizations to file annual financial reports accurately disclosing their financial condition and operations. The Labor Organization Annual Report (Form LM-3) filed by Local 9-N for the fiscal year ended December 31, 2014 was deficient in the following area:

Disbursements to Officers (LM-3)

Local 9-N did not include some reimbursements to officers totaling at least \$1,794 in the amounts reported in Item 24 (All Officers and Disbursements to Officers). It appears the union erroneously reported these payments in Item 48 (Office & Administrative Expenses) or Item 54 (Other Disbursements). The union must report most direct disbursements to Local 9-N officers and some indirect disbursements made on behalf of its officers in Item 24. A "direct disbursement" to an officer is a payment made to an officer in the form of cash, property, goods, services, or other things of value. See the instructions for Item 24 for a discussion of certain direct disbursements to officers that do not have to be reported in Item 24. An "indirect disbursement" to an officer is a payment to another party (including a credit card company) for cash, property, goods, services, or other things of value received by or on behalf of an officer. However, indirect disbursements for temporary lodging (such as a union check issued to a hotel) or for transportation by a public carrier (such as an airline) for an officer traveling on union business should be reported in Item 48 (Office and Administrative Expense).

I am not requiring that Local 9-N file an amended LM report for 2014 to correct the deficient items.

I understand that as of July 2015, Local 9-N members merged with Local 24-M. I appreciate you taking the time to meet with me to discuss this compliance audit. I want to extend my personal appreciation to the Graphic Communication Workers Local 9-N and Local 24-M for the cooperation and courtesy extended during this compliance audit.

I strongly recommend that you make sure this letter and the compliance assistance materials provided to you are passed on to future officers. If we can provide any additional assistance, please do not hesitate to call.

Sincerely,



Investigator

cc: Mr. Joseph Stern, Treasurer, Local Union 9-N